September 14, 2007 **Date of Deposit** Gustavo Siller, Jr., Registration No. 32,305

Name of applicant, assignee or
Registered Representative Date of Signature Our Case No. 9281-4768 Client's Reference No. J US03016 IN THE UNITED STATES PATENT AND TRADEMARK OFFICE In re Application of: Katsutoshi Suzuki Examiner: Jeremy A. Luks Serial No. 10/780,992 Group Art Unit No. 2837 Filing Date: February 18, 2004 For: ELECTROACOUSTIC TRANSDUCER **RESPONSE TO OFFICE ACTION DATED MAY 15, 2007** Do Not Enter Commissioner for Patents Alexandria, VA 22313-1450 Dear Sir: This paper is submitted in response to the Office Action of May 15, 2007.

I hereby certify that this correspondence is being filed electronically with the United States Patent and Trademark Office on:

Listings of the Claims begin on page 2 of this paper.

Remarks begin on page 6 of this paper.